


**CITY OF WASHINGTON**  
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## MEMORANDUM

TO: Finance & Personnel Committee  
FROM: Joanie Baxter, Controller   
DATE: May 17, 2018  
SUBJECT: Request for Adjustment of Accounts Receivable

A listing of accounts receivable that are being recommended for write-off is attached. The list includes water and sewer receivables for final bills that were sent to collection between six and nine months ago and are now being recommended for write-off as of April 30, 2018. This is the second of two write-offs for the fiscal year.

If the City Council approves write-off of these accounts, the accounts receivable will be adjusted accordingly, however, should any of the individuals attempt to settle the account or re-establish service in the City, records will be available with this information.

The total accounts being recommended for write-off are summarized below:

<b>Water-utility</b>	<b>\$ 1,184.91</b>
<b>Sewer-utility</b>	<b>1,439.13</b>
<b>General</b>	<b><u>225.50</u></b>
<b>Total</b>	<b>\$ <u>2,849.54</u></b>

The City continues to have a very high collection rate and staff notes that the number of accounts being sent to collection and thus eventually recommended for write-off has decreased since the implementation of monthly billing. The write-off of water utility bills represents a total of .085% and .065% of water and sewer billings, respectively.

The Finance & Personnel Committee will review this matter at its meeting of May 21, 2018 and make a recommendation to the City Council with the item included on the Consent Agenda for that meeting.

C: Jim Culotta, City Administrator  
Jeanette Glueck, Accountant  
Municipal Services Department

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ACCOUNTS SCHEDULED FOR WRITE OFF APRIL 2018

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
6113	9/7/2016	\$225.50	\$0.00	\$0.00	\$0.00	\$225.50
04-40-008480-03	7/3/2017	\$0.00	\$0.00	\$74.88	\$12.05	\$86.93
02-20-015400-09	7/3/2017	\$0.00	\$0.00	\$94.75	\$99.32	\$194.07
07-10-013800-00	10/3/2016	\$0.00	\$0.00	\$55.85	\$166.45	\$222.30
05-20-026700-08	6/5/2017	\$0.00	\$0.00	\$38.91	\$81.71	\$120.62
05-10-006440-00	10/3/2016	\$0.00	\$0.00	\$0.00	\$17.40	\$17.40
02-20-013700-02	6/5/2017	\$0.00	\$0.00	\$38.55	\$44.66	\$83.21
02-10-011400-04	7/3/2017	\$0.00	\$0.00	\$118.45	\$16.70	\$135.15
05-20-019700-01	5/5/2017	\$0.00	\$0.00	\$76.18	\$63.69	\$139.87
01-10-001700-07	7/3/2017	\$0.00	\$0.00	\$0.00	\$20.22	\$20.22
02-40-012000-06	10/3/2016	\$0.00	\$0.00	\$163.95	\$222.45	\$386.40
06-30-007600-02	10/3/2016	\$0.00	\$0.00	\$142.00	\$0.84	\$142.84
05-30-013500-07	7/3/2017	\$0.00	\$0.00	\$20.72	\$16.44	\$37.16
03-30-006900-03	6/5/2017	\$0.00	\$0.00	\$4.19	\$32.60	\$36.79
01-50-004800-06	5/5/2017	\$0.00	\$0.00	\$111.46	\$221.10	\$332.56
03-10-004200-10	7/3/2017	\$0.00	\$0.00	\$245.02	\$423.50	\$668.52
						\$0.00
						\$0.00
						\$0.00
		\$225.50	\$0.00	\$1,184.91	\$1,439.13	\$2,849.54